



# VIRGINIA STATE UNIVERSITY

## REPORT ON AUDIT FOR THE YEAR ENDED JUNE 30, 2019

Auditor of Public Accounts  
Staci A. Henshaw, CPA

[www.apa.virginia.gov](http://www.apa.virginia.gov)

(804) 225-3350



## AUDIT SUMMARY

We have audited the basic financial statements of Virginia State University as of and for the year ended June 30, 2019, and issued our report thereon, dated February 8, 2021. Our report is included in the University's Annual Report that it anticipates releasing in February 2021. Our audit found:

- the financial statements are presented fairly, in all material respects,
- internal control findings requiring management's attention, of which we consider one finding to be a material weakness; and
- instances of noncompliance or other matters required to be reported under Government Auditing Standards.

We did not perform audit work related to the prior audit findings entitled "Improve Reporting to National Student Loan Data System" and "Improve Reporting to the Common Origination and Disbursement System" because the University was in the process of implementing corrective action during our audit period. We will follow up on these findings during the fiscal year 2020 audit. The University has taken adequate corrective action with respect to the remaining audit findings reported in the prior year that are not repeated in this report.

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## STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

### **Improve Documentation of Sole Source Procurement**

**Type:** Internal Control

**Severity:** Significant Deficiency

**Repeat:** Partial (first issued in fiscal year 2017)

**Prior Title:** Improve Documentation of Emergency and Sole Source Procurement

The Virginia State University (University) Office of Procurement Services (Procurement Services) did not provide documentation to verify that noncompetitive negotiations occurred for 16 of the 23 sole source contracts procured during fiscal year 2019. Section 8.2 of the Agency Procurement and Surplus Property Manual (Procurement Manual) states that sole source procurements must include documentation of efforts made to negotiate a contract that is in the best interest of the Commonwealth. Chapter 16 Section 6 of the Virginia IT Agency Information Technology Procurement Manual (VITA manual) states that it is the agency's responsibility to negotiate a contract that is in the Commonwealth's best interest and written documentation of the negotiations shall be included in the procurement file.

Procurement Services revised the sole source procurement checklist and discussed the revisions and requirements with purchasing officers in June 2018. It does not appear that purchasing officers are utilizing the revised checklist to ensure that sole source contracts are documented in accordance with the Procurement and VITA manuals. Without retaining documentation, purchasing officers cannot provide evidence that sole source contracts were properly procured.

Procurement Services should ensure that all sole source procurements follow the Procurement and VITA Manual guidelines. Documentation should be retained in contract files and should have sufficient detail to support the contract award decisions.

### **Improve Internal Controls Over Financial Reporting for Capital Assets**

**Type:** Internal Control

**Severity:** Significant Deficiency

**Repeat:** Partial (first issued in fiscal year 2018)

**Prior Title:** Strengthen Internal Controls over Capital Assets

The Controller's Office and Capital Outlay Office are not properly capitalizing projects for financial reporting purposes in accordance with the Commonwealth's Accounting Policies and Procedures (CAPP) Manual. Additionally, the Controller's Office and Capital Outlay Office are not adequately tracking and evaluating all project costs to determine if projects meet internal capitalization thresholds. Our audit identified the following deficiencies:

- Two completed construction projects totaling approximately \$13 million remained in construction in progress (CIP). This required adjustments to ensure proper reporting of these assets and associated depreciation.

- The University did not adequately evaluate demolition and subsequent site improvement costs of approximately \$450,000 to determine if the project met University capitalization thresholds. Additionally, total project costs could not be validated for completeness because the University manually compiles total costs charged to a project and does not track costs by sub-project code in its financial system.

CAPP Manual Topics 30310 “Asset Categorization,” 30205 “Acquisition Method,” and 30405 “Additions, Renovations, and Repairs” provide policies and procedures for the evaluation and categorization of assets. CAPP Manual Topic 30205 states that constructed assets are transferred from the CIP account to the related building, infrastructure, or equipment accounts when they become operational. Constructed buildings are assumed to be operational when an authorization to occupy the building is issued, regardless of whether final payments have been made on all the construction contracts. CAPP Manual Topic 30405 states that transactions must be reviewed to determine which ones increase the economic benefits to be derived from the asset versus those which are merely repairs and maintenance. If the cost incurred increases the future economic benefits, it is a capital expenditure instead of a current period expense. Further, the CAPP Manual states that upon completion of a project, the total accumulated cost in CIP must be transferred to the appropriate asset category. Without identifying and evaluating all projects for completeness and capitalization, management cannot ensure that projects are appropriately capitalized and that the University’s financial statements are free from material misstatement.

The Controller’s office relies on quarterly meetings and notification from the Capital Outlay Office regarding project completion and capitalization for financial reporting purposes. Quarterly meetings between the two offices did not occur during fiscal year 2019, as designed. Although one project was substantially complete and the University had received a Certificate of Occupancy during fiscal year 2019, the project remained in CIP. This was due to the Capital Outlay Office waiting to formally close the project until final payments for the purchase of equipment were processed. Additionally, the University did not evaluate the costs of the demolition and site improvement for one project because maintenance reserve funds financed the project.

Management should properly evaluate and capitalize all projects for financial reporting purposes in accordance with the CAPP Manual requirements. Additionally, management should adequately track all costs associated with projects, regardless of funding source, and evaluate against capitalization thresholds.

#### **Improve Processes for Employment Eligibility**

**Type:** Internal Control and Compliance

**Severity:** Significant Deficiency

**Repeat:** Yes (first issued in fiscal year 2018)

Our prior audit noted that the Human Resources Department (Human Resources) did not accurately document and/or retain documentation related to employment eligibility verification. The Immigration Reform and Control Act of 1986 requires all employees hired after November 6, 1986, to

have a Form I-9 completed to verify both employment eligibility and identity. This requirement ensures that employers hire only individuals who may legally work in the United States. Additionally, per the Handbook for Employers M-274, issued by the U.S. Citizenship and Immigration Services, the employer must retain Forms I-9 for a period of at least three years from the date of hire, or for one year after the employee is no longer employed, whichever is longer. Failure to comply with the federal requirements could result in monetary fines.

We recommended that Human Resources ensure that staff are informed of, and adequately trained on, the U.S. Department of Homeland Security's guidelines. Furthermore, Human Resources should periodically review employment eligibility documentation to ensure that employees and staff are completing and properly retaining employment eligibility documentation. Due to the timing of our last audit, Human Resources was unable to implement corrective action for fiscal year 2019. As of December 2019, Human Resources has updated internal policies and procedures to ensure that staff understand how to complete employment eligibility documentation. We will review the implementation of management's corrective actions during our next audit.

#### **Improve Processes over Payroll and Human Resources Reconciliations**

**Type:** Internal Control

**Severity:** Significant Deficiency

**Repeat:** Partial (first issued in fiscal year 2018)

Our prior audit included a review of various payroll reconciliations, and based on our audit procedures, we identified the following:

- Payroll performs the Report 10 to Report 33 reconciliation quarterly, rather than monthly.
- As part of the retirement benefits system reconciliation process, Human Resources is not reconciling creditable compensation from the retirement benefits system to the human resource system.

Our prior audit recommended that the Payroll and Human Resources departments implement policies to ensure that payroll and creditable compensation reconciliations are properly documented, completed, and all exceptions are clearly identified. As of December 2019, both departments have developed policies to complete reconciliations and expect to complete corrective action in spring 2020. Payroll and Human Resources should ensure that reconciliations are completed to ensure compliance with the Commonwealth Accounting Policies and Procedures (CAPP) Manual Topics 50905 and 50410. We will review the implementation of management's corrective actions during our next audit.

### **Establish a Process for Periodically Reviewing Stagnate Grants and Contributions**

**Type:** Internal Control

**Severity:** Significant Deficiency

**Repeat:** Yes (first issued in fiscal year 2018)

The University continues to have significant unused grants and contributions included in the unearned revenue balance. Over \$691,000 of the University's unearned revenue balance is comprised of grants or contributions that the University has not used for extended periods of time. We identified approximately 54 grants during the audit, which the University has not used for at least six years, however, their exact nature and circumstances remain unknown. The University reports all of these grants or contributions in the University's Statement of Net Position as current liabilities. Generally accepted accounting principles define current liabilities as those obligations, which are expected to be liquidated within the shorter of a year or an operating cycle, and which are expected to be satisfied using current assets or the assumption of additional current liabilities. The presentation of the unearned revenue associated with these stagnate grants or contributions could be misleading to users of the University's financial statements.

A primary concern is whether the University is effectively deploying its resources. The likelihood of restricted grants and contributions being forgotten, and therefore unused, increases with the passage of time unless the University establishes controls to the contrary. It is possible that the grantor/contributor may be willing to ease some or all the restrictions that were initially placed upon the grant or contribution if made aware the University has not used their grant or contribution.

The University does not currently have a process in place for the periodic review of grants and contributions that are unused for extended periods of time. As of December 2019, the Grants and Contract Office was working towards clearing out or repurposing grants with grantor approval. The University should complete a review of the grants or contributions identified as stagnate during the audit and determine whether their eventual use is feasible. If the University deems any of these grants or contributions unlikely to be used within the next year, the University should consider moving their balance to the noncurrent liabilities section of the Statement of Net Position. Additionally, the University should establish a process for periodically reviewing these grants and contracts that have not been used for extended periods of time.

## INTERNAL CONTROL AND COMPLIANCE FINDINGS AND RECOMMENDATIONS

### **Match Federal Grants with Qualifying State Expenses**

**Type:** Internal Control and Compliance

**Severity:** Material Weakness

**Repeat:** No

The University and its Cooperative Extension and Agricultural Research Services (Cooperative Extension) have claimed \$8,588,761 in unallowable matching state expenses for two federal land grants for federal fiscal years 2015 through 2019. The unallowable expenses included salaries, indirect cost recoveries, facility maintenance, technology, and utility expenses. Although the salaries were potentially allowable, the University did not have documentation to support that the individuals performed work directly related to the land grants. The Code of Federal Regulations (CFR) 2 CFR § 200.306 Cost Sharing or Matching requires that all matching funds be verifiable from the University's records. The University cannot use indirect cost recoveries or facility maintenance as state matching funds because the federal grant does not allow it. The University included the technology and utility expenses in the indirect cost rate calculations; therefore, the University cannot also claim these expenses as direct costs. In addition, expenses related to the Center for Agricultural Research Engagement and Outreach (CAREO) are also unallowable as matching state expenses. Through CAREO, the University awarded seed grants without the prior approval of the federal awarding agency. 2 CFR § 200.308 states that recipients are required to request prior approval from the federal awarding agency for any scope or program plan revisions.

In April 2016, the National Institute of Food and Agriculture (NIFA) conducted a performance and administrative review of the University's extension and research sponsored programs for the 2014 award year and disallowed state matching expenses. The University agreed to repay the disallowed expenses and developed a corrective action plan. However, the University and the Cooperative Extension continued to claim unallowable expenses for matching through 2019 because they did not have formal, documented policies and procedures over monitoring, review, approval, or reporting of extension and research matching expenses. In addition, the expense review and approval process was inconsistent, and there was a lack of communication between the University and the Cooperative Extension.

The University has reimbursed the federal government \$1,255,592 of the unallowable costs. The remaining unallowable expenses result in additional liabilities on the University's fiscal year 2019 financial statements. The first liability of \$3,849,278 represents funds that the University must return to NIFA for the federal grant periods (2014-2017) that have already closed. By extending the time period for transactions used to match each federal award, the University eliminated the remaining liability for unallowable costs by using allowable expenses that were still within the period of performance for the 2018 and 2019 federal awards, which are still open. However, this creates a revenue recognition issue as the University is now receiving federal funds in one fiscal year and not matching state expenses until the next fiscal year. As a result of extending the time period for transactions, the University should defer the recognition of the federal revenue until the matching transactions occur. The total unearned revenue is \$5,689,428. If the University does not have enough allowable matching expenses before the grant closes, they will have to reimburse the federal government for the unmatched expenses.



The University should make several administrative and procedural changes to remedy the prior years' unallowable expenses and to prevent unallowable expenses from occurring in future periods. The University should establish a formal review and approval process for all research and extension expenses. The Cooperative Extension should implement a process to periodically review all federal and state matching expenses to ensure no expenses have been charged from outside of research and extension. If the Cooperative Extension identifies unallowable expenses, it should investigate and correct the expenses prior to year-end reporting.

The University should work with NIFA to determine the due dates for repayment of the 2015 – 2017 undermatched expenses and return all funds within the agreed upon timeframe. Finally, the University should work to get back on a cycle where the University uses current year state expenses to match the current year federal awards. To accomplish this the University needs to provide additional funds to the Cooperative Extension so that they can condense the range of transactions while still meeting the state matching requirements.

#### **Retain Documentation to Support Transactions and Respond to Audit Inquires**

**Type:** Internal Control

**Severity:** Significant Deficiency

**Repeat:** No

The Office of Procurement Services (Procurement Services) did not retain proper documentation and support for small purchase charge card transactions and purchase orders related to expense vouchers. Procurement Services did not provide supporting documentation for any of the 28 (100%) small purchase charge card transactions tested and 12 of the 35 (34%) purchase orders tested. Procurement Services did provide documentation related to sole source contract procurements; however, they did not provide the documentation until several months after the initial request date. The Student Accounts and Financial Aid Departments did not provide responses to questions regarding the accounting of deposits held in custody. Furthermore, the Banner Finance data owner and the Bursar did not provide responses to questions regarding Banner access roles and user access for individuals within the Bursar Office.

CAPP Manual Topic 20310: Expenditures, states that each agency must maintain copies of expenditure documentation on file for three years after the end of the state fiscal year. The Procurement Manual, Section 3.9: Documentation to Files, states that a complete file should be maintained in one place for each purchase transaction containing all the information necessary to understand the why, who, what, when, where, and how of agency transactions. The Code of Virginia § 30-135 states the auditor shall have access to records, agencies shall furnish information requested by the auditor, and agencies shall cooperate to the fullest extent. By not providing responses and maintaining proper documentation and support, the University is unable to ensure the effectiveness of internal controls, and the risk of unauthorized transactions increases.

Procurement Services was unable to provide the necessary documentation and support due to not properly maintaining the documentation or by not prioritizing audit requests. We made the majority of audit requests in or before February 2020 with multiple follow-up inquiries. By the completion of the

audit, the University did not provide the requested information and documentation. As a result, we had to perform alternative procedures in order to verify controls and substantiate financial activity reported by the University in its financial statements.

A contributing factor for the University's inability to provide documentation may be vacant positions and/or turnover. The University should work to fill the vacant positions and train new employees to ensure that departments are adequately staffed and trained. The University should ensure that all departments maintain adequate documentation for all transactions and provide documentation and responses to inquiries to the auditors in a timely manner.

#### **Establish and Maintain a Complete Contract Listing**

**Type:** Internal Control

**Severity:** Significant Deficiency

**Repeat:** No

Procurement Services does not maintain a complete listing of all procured and/or active contracts, including revenue contracts that receive rebates, commissions, or other forms of income. The Director of Procurement Services was unable to provide a master listing of all contracts that Procurement Services procured and contracts that were active during the fiscal year under audit. To ensure proper contract administration practices, the Procurement Manual states that agencies should assemble and maintain a master listing of all contracts to include the initial period and number of renewals. As a best practice, the contract listing should also include, vendor name, contract description, procurement type, contract number, yearly spend amount, contract officer, and contract administrator.

Failure to maintain a master listing of contracts increases the risk of contract management and administration issues and it can also hinder the planning of renewal or rebidding actions. In addition, without a complete contract listing that is available to all procurement employees, procurement officers cannot efficiently make purchases for the agency because they are unaware of what contractual agreements the University already has.

The Office of Procurement Services should ensure that a master listing of all contracts, including revenue contracts, is maintained and contains information relevant to the nature of the contract. Maintaining a master contract listing will help reduce contract management and administration issues and it can also assist procurement officers in efficiently procuring items for the agency.



Staci A. Henshaw, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

*Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

February 8, 2021

The Honorable Ralph S. Northam  
Governor of Virginia

The Honorable Kenneth R. Plum  
Chairman, Joint Legislative Audit  
and Review Commission

Board of Visitors  
Virginia State University

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the business-type activities and aggregate discretely presented component units of **Virginia State University** as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the University's basic financial statements and have issued our report thereon dated February 2, 2021. Our report includes a reference to other auditors. We did not consider internal controls over financial reporting or test compliance with certain provisions of laws, regulations, contracts, and grant agreements for the financial statements of the component units of the University, which were audited by other auditors in accordance with auditing standards generally accepted in the United States of America, but not in accordance with Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the sections entitled “Status of Prior Year Findings and Recommendations” and “Internal Control and Compliance Findings and Recommendations,” we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency entitled “Match Federal Grants with Qualifying State Expenses,” which is described in the section titled “Internal Control and Compliance Findings and Recommendations,” to be a material weakness.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies entitled “Improve Documentation of Sole Source Procurement,” “Improve Internal Controls Over Financial Reporting for Capital Assets,” “Improve Processes for Employment Eligibility,” “Improve Processes over Payroll and Human Resources Reconciliations,” “Establish a Process for Periodically Reviewing Stagnate Grants and Contributions,” “Retain Documentation to Support Transactions and Respond to Audit Inquires,” and “Establish and Maintain a Complete Contract Listing,” which are described in the sections titled “Status of Prior Year Findings and Recommendations” and “Internal Control and Compliance Findings and Recommendations,” to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the University’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the section titled “Status of Prior Year Findings and Recommendations” and “Internal Control and Compliance Findings and Recommendations,” in the findings and recommendations entitled “Improve Process for Employment Eligibility” and “Match Federal Grants with Qualifying State Expenses.”

## **The University's Response to Findings and Recommendations**

We discussed this report with management at an exit conference held on February 3, 2021. The University's response to the findings and recommendations identified in our audit is described in the accompanying section titled "University Response." The University's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Status of Prior Findings and Recommendations**

The University has not taken adequate corrective action with respect to the previously reported findings and recommendations "Improve Documentation of Sole Source Procurement," "Improve Internal Controls Over Financial Reporting for Capital Assets," "Improve Processes for Employment Eligibility," "Improve Processes over Payroll and Human Resources," and "Establish a Process for Periodically Reviewing Stagnate Grants and Contributions." Accordingly, we included these findings and recommendations in the section entitled "Status of Prior Year Findings and Recommendations." The University has taken adequate corrective action with respect to audit findings and recommendations reported in the prior year that are not repeated in this report.

We did not perform audit work related to the finding included in our report dated June 20, 2019, entitled "Improve Reporting to National Student Loan Data System," and "Improve Reporting to the Common Origination and Disbursement System" because the University did not implement corrective action during our audit period. We will follow up on this finding during the fiscal year 2020 audit.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Audit Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Staci A. Henshaw  
AUDITOR OF PUBLIC ACCOUNTS

JMR/vks



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**Kevin W. Davenport**  
**Vice President for Finance and**  
**Chief Financial Officer**

**TDD (804) 524-5487**

February 8, 2021

Staci Henshaw  
The Auditor of Public Accounts  
P. O. Box 1295  
Richmond, Virginia 23218

Dear Ms. Henshaw:

Virginia State University (VSU) has reviewed the Financial Internal Control and Compliance Findings and Recommendations provided by the Auditor of Public Accounts for the year ended June 30, 2019. The University acknowledges and is in agreement with the following findings and recommendations:

**Improve Documentation of Sole Source Procurement**

Concur. The Office of Procurement Services will ensure that all sole source procurements follow the Procurement and VITA Manual guidelines. The documentation will be retained in the contract files and will have sufficient detail to support the contract award decisions.

**Improve Internal Controls Over Financial Reporting for Capital Assets**

Concur. The Controller's Office will hold periodic meetings to properly evaluate and capitalize all projects for financial reporting purposes in accordance with the CAPP Manual requirements. Additionally, management will adequately track all costs associated with projects, regardless of funding source, and evaluate against capitalization thresholds.

**Improve Processes for Employment Eligibility**

Concur. The Office of Human Resources will ensure staff are informed of, and adequately trained on, the US Department of Homeland Security guidelines. Also, the Office of Human Resources will periodically review employment eligibility documentation to ensure that employees and staff are completing and properly retaining employment eligibility documentation.

**Improve Processes over Payroll and Human Resources Reconciliations**

Concur. The Office of Human Resources and the Office of Payroll Services will implement policies to ensure that payroll and creditable compensation reconciliations are properly documents, completed and all exceptions are clearly identified.

**Establish a Process for Periodically Reviewing Stagnate Grants and Contributions**

Concur. The Office of Grants and Contracts will review its policies and procedures to ensure the periodic review of grants and contributions that are unused for extended periods of time. Any grants unlikely to be used will be moved to the noncurrent liabilities section of the Statement of Net Position.



Match Federal Grants with Qualifying State Expenses

Concur. The University and the College of Agriculture will establish a formal review and approval process for all research and extension expenses. The process will be implemented to periodically review all federal and state matching expenses to ensure no expenses have been charged from outside of research and extension. Additionally, the University and the College of Agriculture will work with the National Institute of Food and Administration to determine the due dates for repayment of the 2015 – 2017 under-matched expenses and return all funds within the agreed upon timeframe. The University will also work with the College of Agriculture to get back on a cycle where the University uses current year state expenses to match current year federal awards.

Retain Documentation to Support Transactions and Respond to Audit Inquiries

Concur. The Office of Procurement Services will fill vacancies and train personnel in order to meet expectations regarding providing documentation during the audit. The University will ensure all departments maintain adequate documentation for all transactions and provide documentation and responses to inquiries to the auditors in a timely manner.

Establish and Maintain a Complete Contract Listing

Concur. The Office of Procurement Services will ensure that a master listing of all contracts, including revenue contracts, is maintained and contains information relevant to the nature of the contract.

Virginia State University is committed to addressing these audit findings and recommendations. On behalf of the administration and staff at Virginia State University, please extend my gratitude to your staff for these recommendations.

Sincerely,



Kevin Davenport

Vice President for Finance and Chief Financial Officer

cc: Makola M. Abdullah, President  
Atif Qarni, Secretary of Education  
Mr. David Von Moll, State Comptroller  
Mr. Daniel Timberlake, Director of Planning and Budget

## **VIRGINIA STATE UNIVERSITY**

As of June 30, 2019

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